

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Cedar Falls</u> , IOWA DUE: December 1, 2016		16200700200000 Director of Finance & Business Op. 220 Clay Street Cedar Falls, IA 50613 <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	17,680,866		17,680,866	17,641,035																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	17,680,866		17,680,866	17,641,035																				
Delinquent property taxes	0		0																					
TIF revenues	7,492,187		7,492,187	7,567,940																				
Other city taxes	5,802,291	0	5,802,291	5,927,829																				
Licenses and permits	1,413,768	0	1,413,768	1,016,100																				
Use of money and property	720,868	161,532	882,400	1,496,650																				
Intergovernmental	13,714,623	165,787	13,880,410	14,112,776																				
Charges for fees and service	3,730,660	8,667,400	12,398,060	12,141,100																				
Special assessments	21,840	0	21,840	10,000																				
Miscellaneous	1,653,167	302,098	1,955,265	1,978,103																				
Other financing sources	14,717,960	1,112,744	15,830,704	21,995,341																				
Total revenues and other sources	66,948,230	10,409,561	77,357,791	83,886,874																				
Expenditures and Other Financing Uses																								
Public safety	9,850,624	0	9,850,624	10,208,290																				
Public works	10,221,521	0	10,221,521	11,685,490																				
Health and social services	127,224	0	127,224	151,430																				
Culture and recreation	6,839,781	0	6,839,781	7,839,970																				
Community and economic development	2,480,215	0	2,480,215	2,892,270																				
General government	4,008,610	0	4,008,610	5,105,240																				
Debt service	1,204,515	0	1,204,515	1,924,440																				
Capital projects	15,938,815	0	15,938,815	30,513,082																				
Total governmental activities expenditures	50,671,305	0	50,671,305	70,320,212																				
Business type activities	0	8,362,955	8,362,955	13,234,438																				
Total ALL expenditures	50,671,305	8,362,955	59,034,260	83,554,650																				
Other financing uses, including transfers out	14,148,814	1,584,140	15,732,954	16,228,720																				
Total ALL expenditures/And other financing uses	64,820,119	9,947,095	74,767,214	99,783,370																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,128,111	462,466	2,590,577	-15,896,496																				
Beginning fund balance July 1, 2015	76,415,082	9,528,645	85,943,727	83,909,192																				
Ending fund balance June 30, 2016	78,543,193	9,991,111	88,534,304	68,012,696																				
Note - These balances do not include \$ <u>14,253,064</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 4,750,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 6,211,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 142,426,094</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 4,750,000	Other long-term debt	\$ 0	Revenue debt	\$ 6,211,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 142,426,094
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 4,750,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 6,211,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 142,426,094																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 10/18/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Jennifer Rodenbeck, Director of Finance & Business Operations		Telephone →	Area Code 319	Number 273-8600																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Cedar Falls						<input type="checkbox"/> GAAP Indicate by entering an <input checked="" type="checkbox"/> in the appropriate box on this sheet ONLY			<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)									
1	Section A - TAXES											1						
2	Taxes levied on property	13,542,020	3,088,082		1,050,764			17,680,866			17,680,866	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	13,542,020	3,088,082		1,050,764	0		17,680,866		T01	17,680,866	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	13,542,020	3,088,082		1,050,764	0	0	17,680,866			17,680,866	6						
7	TIF revenues			7,492,187				7,492,187		T01	7,492,187	7						
	Other city taxes																	
8	Utility tax replacement excise taxes	44,724	10,661		3,268			58,653		T15	58,653	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax	29,639						29,639		T19	29,639	12						
13	Hotel/motel tax	434,839	434,839					869,678		T19	869,678	13						
14	Other local option taxes		4,844,321					4,844,321		T09	4,844,321	14						
15	TOTAL OTHER CITY TAXES	509,202	5,289,821	0	3,268	0	0	5,802,291	0		5,802,291	15						
16	Section B - LICENSES AND PERMITS	1,413,768						1,413,768		T29	1,413,768	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	87,249	133,232			192,947		413,428	48,912	U20	462,340	18						
19	Rents and royalties	16,873	174,817			115,750		307,440	112,620	U40	420,060	19						
20	Other miscellaneous use of money and property							0		U20	0	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	104,122	308,049	0	0	308,697	0	720,868	161,532		882,400	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants							0		B89	0	27						
28	Community development block grants		348,203					348,203		B50	348,203	28						
29	Housing and urban development		1,180,513					1,180,513		B50	1,180,513	29						
30	Public assistance grants					268,249		268,249		B79	268,249	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	0	1,528,716	0	0	268,249	0	1,796,965	0		1,796,965	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Cedar Falls						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		4,852,092					4,852,092		C46	4,852,092	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	129,950				249,693		379,643		C89	379,643	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources		112,826					112,826	165,787	C89	278,613	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	536,122		490,346	41,209			1,067,677		C89	1,067,677	54		
55	Flood Mitigation Grant - Sales Tax					1,488,821		1,488,821			1,488,821	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	666,072	4,964,918	490,346	41,209	1,738,514	0	7,901,059	165,787		8,066,846	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	22,637						22,637		D89	22,637	64		
65	Township contributions	49,078						49,078		D89	49,078	65		
66	Fire/EMT service	534,884						534,884		D89	534,884	66		
67	UNI Payment	15,000						15,000		D89	15,000	67		
68	Utilities Transfer	1,835,000				1,560,000		3,395,000			3,395,000	68		
69								0			0	69		
70	Total local grants and reimbursements	2,456,599	0	0	0	1,560,000	0	4,016,599	0		4,016,599	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,122,671	6,493,634	490,346	41,209	3,566,763	0	13,714,623	165,787		13,880,410	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	5,134,824	A80	5,134,824	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking		173,860					173,860		A60	173,860	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	2,691,239	A81	2,691,239	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Cedar Falls						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	556,499						556,499		T15	556,499	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	841,337	A80	841,337	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	48,123						48,123		A89	48,123	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	186,940						186,940		A89	186,940	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	55,132	12,668					67,800		A03	67,800	98				
99	Library charges	89,585						89,585		A89	89,585	99				
100	Park, recreation, and cultural charges	2,106,899						2,106,899		A61	2,106,899	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Inspection Fees	500,954						500,954			500,954	103				
104	TOTAL CHARGES FOR SERVICE	3,544,132	186,528	0	0	0	0	3,730,660	8,667,400		12,398,060	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	7,732				14,108		21,840		U01	21,840	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	71,290				66,578		137,868		U99	137,868	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise		9,616					9,616		U11	9,616	110				
111	Fines	129,387						129,387		U30	129,387	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	34,860	9,040			243,772		287,672	32,982		320,654	114				
115	Reimbursements/Refunds	12,779	582,392		540	492,913		1,088,624	64,375		1,152,999	115				
116	Recycling							0	204,741		204,741	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	248,316	601,048	0	540	803,263	0	1,653,167	302,098		1,955,265	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Cedar Falls						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	22,491,963	15,967,162	7,982,533	1,095,781	4,692,831	0	52,230,270	9,296,817		61,527,087	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					29,006		29,006	68,744	NR	97,750	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	2,570,253	1,016,459			3,919,709		7,506,421	244,000		7,750,421	127				
128	Internal TIF loans and transfers in	119,565			146,637	6,916,331		7,182,533	800,000		7,982,533	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	2,689,818	1,016,459	0	146,637	10,865,046	0	14,717,960	1,112,744		15,830,704	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	25,181,781	16,983,621	7,982,533	1,242,418	15,557,877	0	66,948,230	10,409,561		77,357,791	132				
133												133				
134	Beginning fund balance July 1, 2015	9,034,499	32,668,036	0	425,151	34,287,396		76,415,082	9,528,645		85,943,727	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	34,216,280	49,651,657	7,982,533	1,667,569	49,845,273	0	143,363,312	19,938,206		163,301,518	136				
137												137				
138												138				
139												139				
140												140				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Cedar Falls						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1				
2	Police department/Crime prevention — Current operation	4,245,433	827,350					5,072,783		E62	5,072,783	2				
3	Purchase of land and equipment	11,933						11,933		G62	11,933	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	93,301						93,301		E89	93,301	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	3,130,439	609,109					3,739,548		E24	3,739,548	13				
14	Purchase of land and equipment	1,237						1,237		G24	1,237	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	755,461						755,461		E66	755,461	18				
19	Purchase of land and equipment	443						443		G66	443	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	114,617						114,617		E32	114,617	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	61,301						61,301		E89	61,301	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	8,414,165	1,436,459		0	0	0	9,850,624			9,850,624	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Cedar Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,701,518					2,701,518		E44	2,701,518	42
43	Purchase of land and equipment		368,578					368,578		G44	368,578	43
44	Construction		5,474,117					5,474,117		F44	5,474,117	44
45	Parking meter and off-street — Current operation		131,166					131,166		E60	131,166	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	215,699						215,699		E44	215,699	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,330,443						1,330,443		E44	1,330,443	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,546,142	8,675,379		0	0	0	10,221,521			10,221,521	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Cedar Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation		114,224					114,224		E36	114,224	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	13,000						13,000		E32	13,000	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	13,000	114,224		0	0	0	127,224			127,224	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Cedar Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,678,960						1,678,960		E52	1,678,960	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	485,485						485,485		E61	485,485	125
126	Purchase of land and equipment	27,221						27,221		G61	27,221	126
127	Parks — Current operation	1,919,756						1,919,756		E61	1,919,756	127
128	Purchase of land and equipment	22,253						22,253		G61	22,253	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,648,583						1,648,583		E61	1,648,583	130
131	Purchase of land and equipment	4,546						4,546		G61	4,546	131
132	Construction	82,512						82,512		F61	82,512	132
133	Cemetery — Current operation	282,147						282,147		E03	282,147	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	27,413						27,413		E61	27,413	135
136	Other culture and recreation	189,459	459,518					648,977		E61	648,977	136
137	Purchase of land and equipment		812					812		G61	812	137
138	Construction		11,116					11,116		F61	11,116	138
139	TOTAL CULTURE AND RECREATION	6,368,335	471,446		0	0	0	6,839,781			6,839,781	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	182,058						182,058		E89	182,058	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,477,999					1,477,999		E50	1,477,999	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	621,128						621,128		E29	621,128	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	199,030						199,030		E89	199,030	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,002,216	1,477,999	0	0	0	0	2,480,215			2,480,215	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Cedar Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	453,140						453,140		E29	453,140	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	906,296						906,296		E23	906,296	162
163	Purchase of land and equipment	401						401		G23	401	163
164	Elections — Current operation	33,028						33,028		E89	33,028	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	413,905						413,905		E25	413,905	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	763,675						763,675		E31	763,675	168
169	Purchase of land and equipment	2,371						2,371		G31	2,371	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	158,740						158,740		E89	158,740	171
172	Other general government — Current operation	1,192,798						1,192,798		E89	1,192,798	172
173	Purchase of land and equipment	84,256						84,256		G89	84,256	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	4,008,610	0	0	0	0	0	4,008,610			4,008,610	176
177	Section G — DEBT SERVICE				1,204,515			1,204,515			1,204,515	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,204,515	0	0	1,204,515			1,204,515	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Flood Projects					402,399		402,399			402,399	184
185	Capital Improvement Projects					11,724,388		11,724,388			11,724,388	185
186	Economic Development Projects					3,812,028		3,812,028			3,812,028	186
187	Subtotal Regular Capital Projects	0	0			15,938,815	0	15,938,815			15,938,815	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	15,938,815	0	15,938,815			15,938,815	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	21,352,468	12,175,507	0	1,204,515	15,938,815	0	50,671,305			50,671,305	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Cedar Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							2,176,540		E80	2,176,540	201
202	Purchase of land and equipment							126,168		G80	126,168	202
203	Construction							669,369		F80	669,369	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							2,304,248		E81	2,304,248	216
217	Purchase of land and equipment							203,128		G81	203,128	217
218	Construction							207		F81	207	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							487,324		E80	487,324	230
231	Purchase of land and equipment									G80	0	231
232	Construction							864,916		F80	864,916	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Cedar Falls						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,210,210		1,210,210	242
243	Enterprise Capital Projects								320,845		320,845	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,362,955		8,362,955	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	21,352,468	12,175,507	0	1,204,515	15,938,815	0	50,671,305	8,362,955		59,034,260	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	3,344,023	2,450,812			371,446		6,166,281	1,584,140		7,750,421	255
256	Internal TIF loans/repayments and transfers out			7,982,533				7,982,533			7,982,533	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	3,344,023	2,450,812	7,982,533	0	371,446	0	14,148,814	1,584,140		15,732,954	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	24,696,491	14,626,319	7,982,533	1,204,515	16,310,261	0	64,820,119	9,947,095		74,767,214	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		27,910,199		463,054			28,373,253			28,373,253	264
265	Committed		7,115,139					7,115,139			7,115,139	265
266	Assigned	2,571,624				34,560,783		37,132,407			37,132,407	266
267	Unassigned	6,948,165				-1,025,771		5,922,394			5,922,394	267
268	Total Governmental	9,519,789	35,025,338	0	463,054	33,535,012	0	78,543,193			78,543,193	268
269	Proprietary								9,991,111		9,991,111	269
270	Total ending fund balance June 30, 2016	9,519,789	35,025,338	0	463,054	33,535,012	0	78,543,193	9,991,111		88,534,304	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	34,216,280	49,651,657	7,982,533	1,667,569	49,845,273	0	143,363,312	19,938,206		163,301,518	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Cedar Falls Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 72,492 M62 M80 M81 M89 \$ 83,235	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 15%; vertical-align: top; padding: 5px;"> Purpose Highways..... All other..... </td> <td style="width: 15%; vertical-align: top; padding: 5px;"> Amount paid to State L44 \$ L89 \$ </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$										

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	2000 \$	Amount - Omit cents 14,941,261

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 8,142,000	29U	39U 946,000	49U 985,000	49U	49U 6,211,000	49U	I89 264,210
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Capital Loan Notes	19U 4,835,000	29U	39U 1,070,000	49U 3,765,000	49U	49U	49U	I89 134,515
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	12,977,000	0	2,016,000	4,750,000	0	6,211,000	0	398,725
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2015				61V \$				
Outstanding as of JUNE 30, 2016				64V \$				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents		
	\$	2,848,521,871	x .05 = \$	142,426,094		

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	5,661,926	97,125,442	102,787,368
REMARKS					V98